

B) Transition Services – Expenditures Summary

There are two categories of Transition Costs. Unitil has agreed that it will not seek recovery in rates of either category of these Transition Costs. The first category of costs is the expenditures Unitil will pay to NiSource and its affiliates under the TSA, (the “TSA Costs”). As of December 15, 2008, Unitil has not incurred any TSA Costs.

The second category of costs, for which Unitil has agreed not to seek recovery in rates, is all of the other non-recurring expenditures (“Other Transition Costs”) necessary to complete the transition. These Other Transition Costs include non-recurring consulting fees, temporary help and labor costs and all other miscellaneous costs related to the transition. As of November 30, 2008, Transition Costs incurred to date include:

<u>TSA Costs – NiSource and Affiliates:</u>	<u>Amount</u>
Total	<u>\$ 0</u>

<u>Other Transition Costs:</u>	<u>Amount</u>
Consulting and Professional Fees	\$ 474,723
Temporary Help and Labor	891,413
Other Miscellaneous Costs	<u>73,497</u>
Total	<u>\$1,439,633</u>